PLAZA ENTERTAINMENT, INC.

File Plaza

Producer and Distributor of Quality Family Programming

March 10, 1999

Mr. Joe Gerek
WRS FILM & VIDEO LABS, INC.
1000 Napor Blvd.,
Pittsburgh, PA 15205

RE: *PLAZA'S EQUITY & BRIDGE LOAN REVISED BUSINESS PLAN AND INFO ON OUR FIRST MAJOR PRODUCTION, "RUMPELSTILTSKIN"*

Dear Joe:

As per our telephone conversation this morning, Plaza is sending to you via overnight Express Mail the following:

a). LOCK-BOX AUTHORIZATION LETTER -- simplified for your presentation to the National Bank of Canada.

b). REVISED BUSINESS PLAN – Greatly edited & dollars sought reduced. This is the plan that is also going out today to the Charles Hayman (the Texas Investor who requested the opportunity to buy-into Plaza)... additionally, just for kicks, we're sending out another thirty-one (31) copies to other individuals who have contacted us with investment interest. We're confident that one of the these deals will close.

Additionally, I'm sending you a copy of the screenplay and deal structure charts for Plaza's first major production, "Rumpelstiltskin." We obtained a FINANCING commitment from C.L.T. - UFA International at last week's American Film Market. C.L.T. will be engaged as the foreign distributor for the film and will be paying a bankable distribution advance of USD $4.5-million. The other financing will be through Plaza's new arrangement with Universal Canada, plus a "GAP" loan secured against the unexploited U.S. Rights. The banking deal is underway, and I'll keep you posted. There may be some creative ways to channel some of these funds to WRS (which we can explore)... and of course, Plaza's control of such a major property is what could drive us to USD $50-million in sales for the year 2000. Just F.Y.I.

Sincerely,

Eric Parkinson,

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